

FORM B1**United States Bankruptcy Court
Southern District of New York****Voluntary Petition**

Name of Debtor (if individual, enter Last, First, Middle): Levitz Home Furnishings, Inc.	Name of Joint Debtor (Spouse) (Last, First Middle):
All Other Names used by the Debtor in the last 6 years (include married, maiden, and trade names): See Attached	All Other Names used by the Joint Debtor in the last 6 years (include married, maiden, and trade names):
Soc. Sec./Tax I.D. No. (if more than one, state all): 11-3590914	Soc. Sec./Tax I.D. No. (if more than one, state all):
Street Address of Debtor (No. & Street, City, State & Zip Code): 300 Crossways Park Drive Woodbury, New York 11797	Street Address of Joint Debtor (No. & Street, City, State & Zip Code):
County of Residence or of the Principal Place of Business: Nassau	County of Residence or of the Principal Place of Business:
Mailing Address of Debtor (if different from street address):	Mailing Address of Debtor (if different from street address):
Location of Principal Assets of Business Debtor (if different from street address above): See Attached	

Information Regarding the Debtor (Check the Applicable Boxes)**Venue** (Check any applicable box)

- ☐ Debtor has been domiciled or has had a residence, principal place of business, or principal assets in the District for 180 days immediately preceding the date of this petition or for a longer part of such 180 days than in any other District.
- ☒ There is a bankruptcy case concerning debtor's affiliate, general partner, or partnership pending in this District.

Type of Debtor (Check all boxes that apply)

- | | |
|---|---|
| <input type="checkbox"/> Individual(s) | <input type="checkbox"/> Railroad |
| <input checked="" type="checkbox"/> Corporation | <input type="checkbox"/> Stockbroker |
| <input type="checkbox"/> Partnership | <input type="checkbox"/> Commodity Broker |
| <input type="checkbox"/> Other _____ | <input type="checkbox"/> Clearing Bank |

**Chapter or Section of Bankruptcy Code Under Which
The Petition is Filed** (Check one box)

- | | | |
|--|--|-------------------------------------|
| <input type="checkbox"/> Chapter 7 | <input checked="" type="checkbox"/> Chapter 11 | <input type="checkbox"/> Chapter 13 |
| <input type="checkbox"/> Chapter 9 | <input type="checkbox"/> Chapter 12 | |
| <input type="checkbox"/> Sec. 304 – Case ancillary to foreign proceeding | | |

Nature of Debts (Check one box)

- ☐ Consumer/Non-Business ☒ Business

Chapter 11 Small Business (Check all boxes that apply)

- ☐ Debtor is a small business as defined in 11 U.S.C. § 101
- ☐ Debtor is and elects to be considered a small business under 11 U.S.C. § 1121(e) (Optional)

Filing Fee (Check one box)

- ☒ Full Filing Fee attached
- ☐ Filing Fee to be paid in installments (Applicable to individuals only)
Must attach signed application for the court's consideration certifying that the debtor is unable to pay fee except in installments. Rule 1006(b). See Official Form No. 3.

Statistical/Administrative Information (Estimates only)

- ☒ Debtor estimates that funds will be available for distribution to unsecured creditors.
- ☐ Debtor estimates that, after any exempt property is excluded and administrative expenses paid, there will be no funds available for distribution to unsecured creditors.

Estimated Number of Creditors	1-15	16-49	50-99	100-199	200-299	1000-over
	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Estimated Assets						
\$0 to \$50,000	\$50,001 to \$100,000	\$100,001 to \$500,000	\$500,001 to \$1 million	\$1,000,001 to \$10 million	\$10,000,001 to \$50 million	\$50,000,001 to \$100 million
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Estimated Debts						
\$0 to \$50,000	\$50,001 to \$100,000	\$100,001 to \$500,000	\$500,001 to \$1 million	\$1,000,001 to \$10 million	\$10,000,001 to \$50 million	\$50,000,001 to \$100 million
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

THIS SPACE IS FOR COURT
USE ONLY

ATTACHMENTS TO VOLUNTARY PETITION

- A. All Other Names Used by the Debtor in the last 6 years (Including Trade Names)

LHFI

- B. Location of Principal Assets of Business Debtor (if different from street address):

N/A

- C. Pending Bankruptcy Cases Filed by Affiliates of the Debtor:

On October 11, 2005, each of the affiliated entities listed below, including the debtor in this chapter 11 case (collectively, the "Debtors"), filed a petition in this Court for relief under chapter 11 of title 11 of the United States Code. Contemporaneously with the filing of their petitions, the Debtors filed a motion requesting that the Court consolidate their chapter 11 cases for administrative purposes only.

1. Levitz Furniture, LLC
2. Levitz Furniture Corporation
3. Levitz Furniture Company of the Midwest, Inc.
4. Levitz Furniture Company of Washington, Inc.
5. Levitz Furniture Company of Delaware, Inc.
6. Levitz Shopping Service, Inc.
7. John M. Smyth Company
8. Seaman Furniture Company, Inc.
9. Seaman Furniture Company of Union Square, Inc.
10. Paralax Development Industries, Inc.
11. RHM, Inc.
12. Seaman Furniture Company of Pennsylvania, Inc.

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X
In re : Chapter 11
Levitz Home Furnishings, Inc., :
Debtor. : Case No. 05-____ (____)
-----X

**CONSOLIDATED LIST OF CREDITORS
HOLDING 40 LARGEST UNSECURED CLAIMS**

The debtor in this chapter 11 case and certain affiliated entities (collectively, the "Debtors") each filed a petition in this Court on October 11, 2005 for relief under chapter 11 of title 11 of the United States Code. Contemporaneously with the filing of their petitions, the Debtors filed a motion requesting, among other things, authority to file a consolidated list of the 40 largest unsecured creditors of the Debtors (the "Top 40 List") in lieu of a separate list for each Debtor. The Top 40 List is based on the Debtors' books and records as of approximately October 11, 2005 and was prepared in accordance with Federal Rule of Bankruptcy Procedure 1007(d) for filing in the Debtors' chapter 11 cases. The Top 40 List does not include: (1) persons who come within the definition of "insider" set forth in 11 U.S.C. § 101(31); or (2) secured creditors, unless the value of the collateral is such that the unsecured deficiency places the creditor among the holders of the 40 largest unsecured claims. The information presented in the Top 40 List shall not constitute an admission by, nor is it binding on, the Debtors.

Name of creditor and complete mailing address, including zip code	Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted	Amount of claim (if secured, also state value of security)
1. US Bank	100 Wall Street Suite 1600 New York, NY 10005 (212) 361-6184	\$130,000,000.00
2. Decoro Usa Ltd.	1403 Eastchester Drive Suite 104 High Point, NC 27265 011 86-13510859341	\$7,727,929.48
3. Klaussner-Hukla	PO Box 60475 Charlotte, NC 28260 (336) 625-6175 x8208	\$6,754,326.82
4. Palliser Furniture Corp.	PO Box 33020 Detroit, MI 48232 (204) 988-5600	\$6,706,868.17

Name of creditor and complete mailing address, including zip code	Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted	Amount of claim (if secured, also state value of security)
5. Berkline, LLC	PO Box 6003 Morristown, TN 37815 (423) 585-4473	\$5,788,184.42
6. Sealy Mattress Company	PO Box 13709 Newark, NJ 01788-0709 (336) 861-3570	\$4,205,676.59
7. Steve Silver Company	PO Box 1709 Forney, TX 75126 (888) 400-8113 x112	\$3,748,682.83
8. CARAT	Three Park Avenue New York, NY 10016 (212) 591-9196	\$3,625,340.96
9. Serta Matt/ Natl Bedding Co LLC	5401 Trillium Blvd Suite 250 Hoffman Estates, IL 60192 (630) 285-9300	\$3,462,865.64
10. Life Style Furn. Mfg. Inc.	PO Box 146 Okolona, MA 38860 (800) 677-3878 x102	\$2,911,223.07
11. Racanelli Construction Co. Inc.	1895 Walt Whitman Rd. Suite 1 Melville NY 11747 (631) 454-1010	\$2,803,897.02
12. John Turano & Sons, Inc.	1532 S. Washington Ave. Piscataway, NJ 08854 (732) 424-7000	\$2,247,754.38
13. Legacy Classic Furniture	6530 Judge Adams Road Whitsett NC 27377 (336) 449-4600 x222	\$2,192,947.38
14. The Valspar Corporation	4999 36 th Street, SE Box 88010, 49518 Grand Rapids, MI 49512 (616) 285-7830	\$2,131,698.56
15. Klaff-Realty L.P.	122 S. Michigan Ave. Suite 1000 Chicago, IL 60603 (312) 360-1234	\$2,002,767.05
16. Douglas Furn. of Calif.	2559 Paysphere Circle Chicago, IL 60674-2559 (310) 643-7200	\$1,823,215.50
17. Joseph Eletto Transfer Inc.	600 W. John Street, Suite 200 Hicksville, NY 11801 (516) 487-3950	\$1,314,389.28
18. Mike Cims Inc.	2300 E. Curry St. Long Beach, CA 90805 (562) 428-8390	\$1,262,002.88
19. Brookwood Furn Co.	PO Box 540 Pontotoc, MS 38863 (770) 664-6112	\$1,195,687.24

Name of creditor and complete mailing address, including zip code	Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted	Amount of claim (if secured, also state value of security)
20. Benchcraft LLC	PO Box 6003 Morristown, TN 37815 (423) 585-4473	\$956,208.44
21. Universal Furniture International	PO Box 751558 Charlotte, NC 28275-1558 (336) 431-2124	\$943,447.61
22. Prime Resources/Harbor Home Int.	1805 Elmdale Avenue Glenview, IL 60025 (847) 998-9526	\$933,205.80
23. Adplex Rhodes	PO Box 99888 Tacoma, WA 98499	\$849,368.43
24. Progressive Furniture Inc	PO Box 633833 Cincinnati, OH 45263-3833 (970) 468-6290	\$811,456.40
25. Good Bedroom	1118 East 223 rd Street Carson, CA 90745 (800) 666-8225 x248	\$762,848.01
26. Bush Industries, Inc.	One Mason Drive PO Box 460 Jamestown, NY 14702-0129 (716) 665-2510 x3503	\$752,164.79
27. Sofatrend	1790 Dornoch Court San Diego, CA 92154 (619) 661-5577	\$728,486.35
28. Samuel Lawrence Furn Co	SDS 12-1432 PO Box 86 Minneapolis, MN 55486-1432 (602) 269-5811	\$637,440.55
29. Kellermeyer Building Services	1575 Henthorne Maumee, OH 43537 (419) 867-4300	\$618,570.03
30. Sofa Art by Nicoletti	816 N. Elm Street Suite 101 Highpoint, NY 27282 (336) 885-9990	\$541,203.12
31. Bassett Mirror Co.	PO Box 60756 Charlotte, NC 28260 (276) 629-3341	\$497,895.09
32. Viewpoint Leather Works	1590 S. Milwaukee Avenue Libertyville, IL 60048 (435) 649-5999	\$490,282.00
33. R B & G Construction Co. Inc.	3760 Orange Ave. Long Beach, CA 90807 (562) 634-3842	\$472,956.53
34. Matrix/PR I LLC	Forsgate Drive CN 4000 Cranbury, NJ 08512 (732) 521-2900	\$468,099.95

Name of creditor and complete mailing address, including zip code	Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted	Amount of claim (if secured, also state value of security)
35. Louise Partners	919 Conestoga Road Building Two Suite 106 Rosemont, PA 19010-0000 (610) 520-2010	\$466,749.60
36. New Generations	The CIT Group PO BOX 1036 Charlotte, NC 28201 (731) 352-0170	462,576.48
37. Newsday Inc.	235 Pinelawn Road Melville, NY 11747-4250 (631) 843-2625	\$456,286.35
38. Direct Marketing Worldwide	28000 Meadow Drive Evergreen, CO 80439 (303) 670-7948	\$448,474.19
39. LJJ Marketing	495 Main Street Hamden, CT 06514 (203) 230-1962	\$443,346.00
40. Schnading Corp	1111 East Touhy Suite 500 Des Plaines, IL 60018 (847) 803-6000 x272	\$440,149.53

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X	:	
In re	:	Chapter 11
	:	
Levitz Home Furnishings, Inc.,	:	Case No. 05-____ (____)
	:	
Debtor.	:	
	:	
-----X	:	

**DECLARATION REGARDING CONSOLIDATED LIST OF
CREDITORS HOLDING 40 LARGEST UNSECURED CLAIMS**

I, Coleen Colreavy, Chief Financial Officer of Levitz Home Furnishings, Inc. ("LHFI"), and director of each of LHFI's affiliated debtors, declare under penalty of perjury that I have reviewed the foregoing "Consolidated List of Creditors Holding 40 Largest Unsecured Claims" and that it is true and correct to the best of my knowledge, information and belief.

Date: October 11, 2005

Signature /s/ Coleen Colreavy
Coleen Colreavy
Chief Financial Officer

Penalty for making a false statement or concealing property: Fine of up to \$500,000 or imprisonment for up to 5 years or both. 18 U.S.C. §§ 152 and 3571.

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X
In re : Chapter 11
Levitz Home Furnishings, Inc., : Case No. 05-____ (____)
Debtor. :
-----X

LIST OF EQUITY SECURITY HOLDERS

Shareholder	No. of Shares
A.G. Edwards & Sons, Inc. One North Jefferson St. Louis, MO 63103-3305 Attn: Reorganization Dept.	1
Adlink 11150 Santa Monica Blvd., Suite 900 Los Angeles, CA 90025-3392 Attn: Katherine Koenig, Client Financial Services Manager	352
Staten Island Advance 950 Fingerboard Road Staten Island, NY 10305-1453 Attn: William Tosonotti, Credit Manager	278
Air Management Systems, Inc. P.O. Box 693021 Miami, FL 33269-0021	254
Alameda Newspaper Group P.O. Box 5050 Hayward, CA 94540-5050	734
Janney Montgomery Scott, Custodian G. Alexander & D. Alexander Trust U/A dated 11/17/94 G. Alexander & D. Alexander Revocable Trust 10 McCall Place Tijeras, NM 87059-7878	206

Shareholder	No. of Shares
G. Alexander & D. Alexander Revocable Trust U/T/A dated 11/17/94 G. Alexander & D. Alexander, Trustees 10 McCall Place Tijeras, NM 87059-7878	12
Ambrosi & Associates 1100 W. Washington Blvd. Chicago, IL 60607-2020	2,020
Edward Chandler Ames IRA Rollover 503 E. Anderson St. Weatherford, TX 76086-5701	145
Amroc Investments, Inc./Capital Factors, Inc. 535 Madison Ave., 15 th Floor New York, NY 10022-4274	625
Arch H. Aplin, III 327 Hwy 2004 Lake Jackson, TX 77566	906
Atwell & Co. c/o United States Trust Company of New York P.O. Box 456 Wall Street Station New York, NY 10005	3,524
Guarantee & Trust Co., Custodian IRA John M. Baker 1413 Mercedes Street Fort Worth, TX 76126-2809	1,122
The Bakersfield California P.O. Box 81015 Bakersfield, CA 93380-1015	249
Bank Julius Baer & Co. Ltd. Bahnhofstrasse 36 8010 Zurich Switzerland	1,238
Elliott R. Barker, III and Jean C. Barker, Joint Tenants P.O. Box 361 West Southport, ME 04576-0000	453
Bassett Furniture Industries, Inc. P.O. Box 626 Bassett, VA 24055-0626 Attn: Grover Elliott	46,875
Muriel P. Batt c/o Clilfford C. Gramer, Jr., Esq. 3733 Eubank NE Albuquerque, NM 87111-3536	1,037

Shareholder	No. of Shares
Bear Stearns & Co., Inc. First Clearing Corp. 450 Park Avenue, 28 th Floor New York, NY 10022-2605 Attn: Maddy Ramos, Int	1,847
Bear Stearns & Co., Inc. Kingstreet Ltd. Citco Building Wickhams Cay P.O. Box 662 Road Town British Virgin Islands	57
Bear Stearns & Co., Inc. Mariner LDC Weissman Bank of Butterfield P.O. Box 705 GT Grand Cayman Cayman Islands	279
Bear Stearns & Co., Inc. Pequod International Ltd. c/o Oceanic Bank & Trust Ltd. TK House Bayside Executive Park West Bay St. & Blake Rd. P.O. Box AP-59213 Nassau Bahamas	754
Bear Stearns Securities Corp. Reorganization Dept., 4 th Floor One Metrotech Center North Brooklyn, NY 11201-3870 Attn: Jeff Ramos	1,839
Becker & Co. c/o The Bank of New York P.O. Box 11203 New York, NY 10286-1203	181
Murray Becker & Edith Becker, Joint Tenants 1557 Woodstream Drive Oldsmar, FL 34677-4837	218
The Sacramento Bee c/o McClatchy Newspapers, Inc. 2100 Q Street Sacramento, CA 95816-6816 Attn: Karole Morgan Prager	483

Shareholder	No. of Shares
Thomas R. Bell c/o David J. Steinberg, Esq. P.O. Box 2280 Bala Cynwyd, PA 19004-6280	218
Best Buy Co., Inc. c/o Robins Kaplan Miller & Ciresi LLP 2800 LaSalle Plaza 800 LaSalle Ave. Minneapolis, MN 55402-0000 Attn: Robert T. Kugler, Esq.	848
Booth & Co. The Northern Trust Company P.O. Box 92303 Chicago, IL 60675-2303	120,403
Gary G. Booth 287 Kinross Dr. Walnut Creek, CA 94598-2105	85
A. Booth & J. Booth, Trustees Booth Family Trust U/A dated 5/31/90 601 Nantucket Court Walnut Creek, CA 94598-4017	128
Bozell Worldwide, Inc. 40 West 23 rd Street New York, NY 10010-5215 Attn: Mariane Coleman	1,648
US Clearing Corp., Custodian IRA Rollover - Marybeth Brown 27 Anderson Rd. Greenwich, CT 06830-6704	371
Brown Brothers Harriman & Co. 59 Wall Street New York, NY 10005-2808 Attn: Bob Manno, Corporate Action	72
BT Holdings New York, Inc. Transferor Northeast Services 130 Liberty Street New York, NY 10006-1105 Attn: Tod W. Macri, Jr.	352
Dorothy E. Bullard 5507 Kendall Ave. Gulfport, MS 39507-4629	407

Shareholder	No. of Shares
Franklin E. Pratto, Trustee U/A 7/12/91 FBO Richard F. Burnett 2202 Via Cerritos Palos Verdes Estates, CA 90274-2012	198
Bush Industries Incorporated P.O. Box 460 One Mason Drive Jamestown, NY 14701-9265 Attn: Mr. Irv Altman	460
Edwin R. Buster, III 6709 Bridge Hill CV Austin, TX 78746-1338	453
Michael Hugh Burny, Trustee U/A dated 10/18/80 Camille J. Burney, Jr. Trust 820 N. Lathrop Ave. River Forest, IL 60305-1447	412
Eugene R. Campbell IRA Rollover 3600 Maple Ridge Ct. Oklahoma City, OK 73120-8905	86
CBS Radio A Division of CBS Broadcasting, Inc. Law Department 51 West 52 nd Street, 36 th Floor New York, NY 10019-6119 Attn: Helen D. Antonia	655
CBS Radio A Division of CBS Broadcasting, Inc. 7800 Beverly Boulevard Los Angeles, CA 90036-2112 Attn: Jonathan D. Avila, Esq.	98
Cerberus International, Ltd. 450 Park Ave., 28 th Floor New York, NY 10022-2605 Attn: Maddy Ramos	162,672
Cerberus Partners 450 Park Ave., 28 th Floor New York, NY 100022-2605 Attn: Maddy Ramos	68,355

Shareholder	No. of Shares
R.W. Chaney Trust U/A dated 11/8/94 R.W. & J.K. Chaney Trust FBO R.W. Chaney 3960 Brule Ct. Sacramento, CA 95821-2843	85
Charles Schwab & Co., Inc. Account 21212121 333 Bush St., 14 th Floor MS 14-303 San Francisco, CA 94104-2857 Attn: Securities Operations	1,372
Richard L. Chew 427 Valerie Ct. Incline Village, NV 89451-8506	103
Dean N. Lowrey, Trustee Agenete Deigaard Choate U/A dated 11/15/68 FBO Barbara 39 Sagitta Way Trabuco Canyon, CA 92679-5114	61
Wayne Christensen 14210 Indian Wells Drive Houston, TX 77069-1317	453
Ruby Chu 147 Asby Bay Alameda, CA 94502-7915	41
Mike Cims 2300 E. Curry Street Long Beach, CA 90805-3211	10,200
Citigroup Global Markets, Inc. 333 W. 34 th Street, 3 rd Floor New York, NY 10001	878
Donald E. Clark P.O. Box 2010 Port Charlotte, FL 33949-2010	1,587
Clifford J. Huber Trust U/A dated 3/1/93 Clifford J. Huber Revocable Trust 6518 Griffin Blvd. Fort Myers, FL 33908-2012	453
Tejas Securities Group, Custodian FBO Mike Conner 2700 Via Fortuna, Suite 400 Austin, TX 78746-7997	725

Shareholder	No. of Shares
Abitibi Consolidated 4 Gannett Drive White Plains, NY 10604-3408	1,171
Robert H. Cooley c/o Robert A. Cooley 1100 Penn Center Blvd., Apt. 507 Pittsburgh, PA 15235-5329	1,134
Cornell University Office of Trusts and Estates 102 Prospect St., Suite 200 Ithaca, NY 14850-5650	81,908
Realty Income Corporation c/o Klett Rooney Lieber & Schorling 1000 West Street, Suite 1410 Wilmington, DE 19801-1050 Attn: Richard S. Cobb, Esq.	11,207
Crown Equipment Corp. P.O. Box 641173 Cincinnati, OH 45264-1173 Attn: Roger Bornhorst, C.S.	274
Lawrence M. Cushman c/o Gerald P. Kennedy, Esq. 2901 Fifth Avenue San Diego, CA 92103-5919	1,874
Dain Rauscher, Inc. 510 Marquette Ave., 11Q6 P.O. Box 1510 Reference 1101-2121-2121 Minneapolis, MN 55440-1510	453
The Dallas Morning News c/o Jenkins & Gilchrist, P.C. 1445 Ross Ave., Suite 3200 Dallas, TX 75202-2785 Attn: Michael S. Held, Esq.	1,051
DB Securities, Inc. IRA Rollover U/A dated 12/30/02 Custodian FBO Marlene Sackheim 4121 Madura Rd., E. Gulf Breeze, FL 32563-3565	54
DB Securities, Inc. IRA U/A dated 6/19/95 Custodian FBO Dolores E. Redmiles 1495 Quaker Ridge West Chester, PA 19380-6949	41

Shareholder	No. of Shares
Debt Acquisition Co. of America IV Transferor Labor Ready 2120 West Washington Street San Diego, CA 92110-2052 Attn: Nathan Jones, Esq.	308
Denis O. Sullivan Trustee U/A dated 7/26/90 Denis O. Sullivan Trust 2500 Townsgate Rd. G Westlake Village, CA 91361-5950	495
Deborah Detering 3730 Kirby Dr., Suite 1015 Houston, TX 77098-3979	328
Directory Dividends 222 W. Lancaster Ave., Suite 253 Devon, PA 19333-1571	559
Douglas Furniture of California 4000 Redondo Beach Blvd. Redondo Beach, CA 90278-1109 Attn: Mr. Gordon C. Hitt	9,627
Dwight Look, Trustee U/A dated 10/8/89 Dwight Look Revocable Trust 1550 Dannheim Rd. Brenham, TX 77833-6396	1,731
Andrew Edelman 15 Vernon Rd. Scarsdale, NY 10583-7429	2,087
Commonwealth Edison Bill Payment Center Chicago, IL 60668-0000	883
El Paso Times, Inc. 300 N. Campbell El Paso, TX 79901-1402 Attn: Grace G. Arciero, Credit Manager	296
Equity Properties and Development Limited Partnership, as Agent c/o Rosenberg & Liebentritt, P.C. 2 North Riverside Plaza, Suite 1600 Chicago, IL 60606-2603 Attn: Nancy Cochand	3,271
Kenneth L. Erikson 24 Buttonball Lane Glastonbury, CT 06033-3039	362

Shareholder	No. of Shares
Nadine K. Dodge, Trustee, Exempt Dodge Family A Trust, dated 6/6/89 17906 St. Andrews Place Poway, CA 92064-1030	90
Express Capital Corporation P.O. Box 1783 Little Rock, AR 72203-1783	103
Falcon Associates c/o Post & Heyman LLP 100 Jericho Quadrangle, Suite 214 Jericho, NY 11753-2702 Attn: William W. Post, Esq.	2,005
Charles Schwab & Co., Inc. FBO Christian F. Dreyer & Phyllis Moore Dreyer Trust U/A dated 5/22/96 Family Trust 333 Bush St., 14 th Floor San Francisco, CA 94104-2857	85
Federal Construction, Inc. Re Morton Grove IL Store MOG 1550 De Maisonneuve West, Suite 8 Quebec, Montreal 83701-2000 Canada Attn: Mark A. Berkoff, Esq.	6,857
Federal Realty Investment Trust T/A Northeast Plaza Atlanta GA Ballard Spahr Andrews Ingersoll, LLP 1735 Market St., 51 st Floor Philadelphia, PA 19103-7501	3,284
Daily News Finance 125 Theodore Conrad Drive Jersey City, NJ 07305-4615 Attn: Peter Downey	854
First Clearing Corp. Reorganization Department 10700 Wheat First Dr. Glen Allen, VA 23060-9243 Attn: S. Bennett	103,959
First Clearing Corp. 450 Park Ave., 28 th Floor New York, NY 10022-2605 Attn: Maddy Ramos	31,168
First Southwest Company 1700 Pacific Ave., Suite 500 Dallas, TX 75201-4627	534

Shareholder	No. of Shares
Richard J. Flanagan & Marie Rebecca Flanagan, Joint Tenants 417 San Placido Ct. Escondido, CA 92029-7913	85
The Florida Times Union 1 Riverside Ave. Jacksonville, FL 32202-4917 Attn: Timothy C. Todaro	309
Towers Perrin Forster & Crosby 702 N. Franklin St., Suite 801 Tampa, FL 33602-4418	244
Freedom Communications, Inc. 625 N. Grand Ave. Santa Ana, CA 92701-4347 Attn: The Register	481
Fur Tex Associates 79 Chestnut St. Ridgewood, NJ 07450-2563 Attn: Kimberly A. Paton, Esq.	448
Accent Furniture Boyd Flotation, Inc. 2440 Adie Rd. Maryland Heights, MO 63043-3504 Attn: Leslie Roark, Credit Manager	1,028
Green Forest Furniture Manufacturing, Inc. d/b/a Oak Furniture West P.O. Box 431498 San Ysidro, CA 92143-1498 Attn: Frank G. Real, President	5,592
Stephen Lee Garison & Linda McDermott, Joint Tenants 901 Dogwood St. Gilmer, TX 75644-3033	362
General Services Employees Union 73 SEIU AFL CIO CLC 1165 N. Clark St. Chicago, IL 60610-2702 Attn: Denise S. Poloyac, Esq.	491
General Electric Capital Corporation 6225 Smith Ave. Baltimore, MD 21209-3626 Attn: Piper Rudnick	10,147
Sol Gerber & Ruth Gerber, Trustees U/A dated 12/13/79 The Gerber Family Trust 18855 La Amistad Tarzana, CA 91356-5211	165

Shareholder	No. of Shares
Edward F. Gilligan 469 Arlington Ave. Glen Ellyn, IL 60137-5347 Attn: Robert E. Deignan, Esq.	2,539
Globe Newspaper Company d/b/a Boston Globe 135 Morrissey Blvd. Boston, MA 02125-3310 Attn: Mr. Joseph Astino	722
GMAC Commercial Credit LLC f/k/a BNY Successor to BNY Financial Corp. One Pennsylvania Plaza, 9 th Floor New York, NY 10119-0000 Attn: Cedric G. Williams, VP	4,240
Goldman Sachs & Co. Reorganization Department 180 Maiden Lane, 8 th Floor New York, NY 10038-4925 Attn: Daniel Skibinsky	660
Good Companies, Inc. c/o Aaronson & Aaronson 16133 Ventura Blvd., Suite 675 Encino, CA 91436-2436 Attn: Arthur Aaronson, Esq.	431
Nora Gordan, Trustee FBO Gordon Family Residuary Trust 211 Spalding Dr., 206N Beverly Hills, CA 90212-3622	12
Nina Gordon, Trustee FBO Gordon Family Residuary Trust 211 Spalding Dr., 206N Beverly Hills, CA 90212-3622	206
Gore Creek Furniture Investment LLC c/o Dorsey & Whitney LLP 8 Third St., North Great Falls, MT 59401-3168 Attn: Bruce A. MacKenzie	234,657
John Gorman & Phyllis Gorman, Joint Tenants PMB 149, Suite 11 4022 Greenway Rd. Phoenix, AZ 85032-4733	1,814
Tejas Securities Group, Custodian 401K Plan & Trust FBO John J. Gorman 2700 Via Fortuna, Suite 400 Austin, TX 78746-7997	28,594

Shareholder	No. of Shares
Frank J. Grady 103 Parking Way Lake Jackson, TX 77566-5228	873
Southwest Securities, Inc., Custodian FBO R. C. Grenberg 1201 Elm Street, Suite 4300 Dallas, TX 75270-2108 Attn: 527480AHO KZ	218
GSA-ILA Pension Fund c/o Re/Enterprise Management LLC 10 New King St. White Plains, NY 10604-1205	190,164
Stephen W. Gursich, Jr. 828 W. 6 th St. Austin, TX 78703-5420	453
Hare & Co. c/o The Bank of New York One Wall Street, 6 th Floor New York, NY 10286-0001	5,142
Hare & Co. c/o The Bank of New York P.O. Box 11203 Church Street Station New York, NY 10008	305
Wells Fargo Bank, Rollover Custodian Clementina W. Hawksley 90 Corte Alejo Greenbrae, CA 94904-1223	272
Wells Farco Bank, Rollover Custodian Clementina W. Hawksley 90 Corte Alejo Greenbrae, CA 94904-1223	218
Health Investments, Inc. c/o Padawer & Associates P.O. Box 383071 Germantown, TN 38183-3071	453
The Hearst Corp. Hearst Magazines Division The Hearst Corporation 959 Eighth Ave., Suite 300 New York, NY 10019-3737 Attn: Bridgette Fitzpatrick, Esq.	536

Shareholder	No. of Shares
High Cash Partners, LP c/o CB Richard Ellis 5190 Neil Rd. Reno, NV 89502-6599 Attn: Marcus S. Clark, CPM	4,127
Denver Hollabaugh 828 W. 6 th St. Austin, TX 78703-5420	1,905
David Bruce Howard Unit 1B 158 Mill Point Rd. South Perth, Australia	61
Sharut Furniture Imports c/o Shimon Einhorn 220 Passaic St. Passaic, NJ 07055-6400	653
Advo, Inc. One Uniac Lane Windsor, CT 06095-2629	322
Captiva Collections, Inc. c/o Handal & Associates 1220 Third Ave., Suite 1321 San Diego, CA 92101-4102 Attn: Anton N. Handal	1,693
Commons at Willowbrook, Inc. c/o Trammel Crow Houston, Inc. Janice Meinzer Property Manager 1360 Post Oak Blvd., Suite 1800 Houston, TX 77056-3049 Attn: Alan Hassenflu	3,842
Lehman Commercial Paper, Inc. Assignee of Simmons Company 3 World Financial Center, 8 th Floor New York, NY 10285-0000 Attn: Steven Pomerantz, Vice President	10,837
National Broadcasting Co., Inc. NBC Inc. 30 Rockefeller Plaza, Room 4667 New York, NY 10112-0002 Attn: Patricia A. Donley, Director	1,282
UARCO Incorporated P.O. Box 1660 Chicago, IL 60690-1660 Attn: Jane E. Wahl, Credit Manager	696

Shareholder	No. of Shares
J.B. Rubin & Co. Profit Sharing Plan 10 New King St. White Plains, NY 10604-1205 Attn: Tom Larkin	8,572
Jacksonville Home Center 3 Shaws Cove, Suite 202 New London, CT 06320-4968 Attn: William Ruth, General Partner	1,637
Cynthia Jane Halderman & Jeffrey Halderman, Trustees The Jeffrey H. Halderman Living Trust U/A dated 3/14/94 615 Fallen Branch Dr. McKinney, TX 75070-5154	20
John Turano & Sons, Inc. 80 Richards St. Brooklyn, NY 11231-1625 Attn: Frank Turano	975
Suburban Journals 1714 Deer Tracks Trail St. Louis, MO 63131-1838 Attn: Colette Kantouth, Controller	429
The Kansas City Star c/o Berman & Rabin, P.A. P.O. Box 11311 Overland Park, KS 66207-0000 Attn: Michael E. Borman, Esq.	450
Larry Kershaw & Sharon Kershaw, Joint Tenants 1039 Coral Dr. Boynton Beach, FL 33426-3520	272
KFI AM\KACE FM\KOST FM 2781 c/o Szabo Associates, Inc. 3555 Lenox Rd., 9 th Floor Atlanta, GA 30326-1394 Attn: Marilyn Zimmerman, Agent	266
Kimzey & Co. P.O. Box 170190 Dallas, TX 75217-0190	453
Kingstreet Ltd. 10 New King St. White Plains, NY 10604-1205 Attn: Tom Larkin	66,424

Shareholder	No. of Shares
Kingstreet Ltd. Citco Building Wickhams Cay P.O. Box 662 Road Town British Virgin Islands	976
Klaussner Furniture Industries, Inc. 405 Lewallen St. Asheboro, NC 27205-6111	234,375
Kodak Pension Plan, dated 4/6/70 Hemel Hempstead Herts Hempstead Herts HPI 1J United Kingdom	14,163
Kodak Pension Plan U.K. 10 New King S. White Plains, NY 10604-1205 Attn: Tom Larkin	1,580,273
Kenneth Kramer & Virginia C. Kramer, Joint Tenants 1011 Cattell St. Easton, PA 18042-1572	123
James D. Kreidel c/o George K. Baum & Co. 5205 Lakeshore Dr. Littleton, CO 80123-1585	453
Louise M. Ladd-Rhodes 301 Robin Hood Dr. Modesto, CA 95350-1580	12
Lazard Freres & Co., LLC Employees Savings Plan Trust for James L. Lewis 2 East 80 th St., 8 New York, NY 10021-0112	91
Mariner LDC Weissman Bank of Butterfield Int. P.O. Box 705 GT Grand Cayman Cayman Islands	4,713
Leggett & Platt, Inc. P.O. Box 757 1 Leggett Rd. Carthage, MO 64836-9646 Attn: Wilma Meister	2,008
James L. Lewis & Mary T. Lewis, Joint Tenants 2 East 80 th St., Apt. 8 New York, NY 10021-0112	136

Shareholder	No. of Shares
Lifestyle Furnishings International, Ltd. 1638 English Rd. High Point, NC 27262-7204	91,800
Christopher Hagen, Trustee UW Lillian & Milton Hagen Trust 13420 Harbour Ridge Blvd. Palm City, FL 34990-4814	10
Christopher Hagen, Trustee UW Lillian & Milton Hagen 13420 Harbour Ridge Blvd. Palm City, FL 34990-4814	165
Southwest Securities, Inc., Custodian FBO C. Litherland 1201 Elm Street, Suite 4300 Dallas, TX 75270-2108 Attn: 527480AHO KZ	195
Southern Living P.O. Box 2581 Birmingham, AL 35202-2581	428
Ableco Holding LLC 450 Park Ave., 28 th Floor New York, NY 10022-2605 Attn: Mark Neporent	1,188,120
Contrarian Capital Advisors, LLC Transferor Silver, Inc. Furniture Co., as Agent for Entities Listed on Schedule 411 Putnam Ave., Suite Greenwich, CT 06830-6263	3,345
Anderson Consulting LLP P.O. Box 70629 Chicago, IL 60673-0629	1,057
Sun Sentinel Claire L. Loudon c/o Tribune Finance Service Center 435 N. Michigan Ave., 3 rd Floor Chicago, IL 60611-4066 Attn: Cassandra E. Aupont	678
Louise Partners Re Orlando FL Store OR2 c/o Cozen & O'Connor 1900 Market St. Philadelphia, PA 19103-3527 Attn: Mark E. Felger, Esq.	31,699

Shareholder	No. of Shares
Lucy J. Blasius Trust U/A dated 10/14/94 Lucy J. Blasius Revocable Trust 9218 Arrowhead Drive East Scotts, MI 49088-8742	218
M.D. Sass Associates, Inc. Employee Profit Sharing Plan 10 New King St. White Plains, NY 10604-1205 Attn: Tom Larkin	164,984
M.S. Sass Corporate Resurgence Partners II LP 10 New King St. White Plains, NY 10604-1205 Attn: Tom Larkin	1,388,807
M.S. Sass Corporate Resurgence Partners II LP 10 New King St. White Plains, NY 10604-1205 Attn: Tom Larkin	4,899,611
M.S. Sass Parallax Partners LP 10 New King St. White Plains, NY 10604-1205 Attn: Tom Larkin	84,465
M.S. Sass Re Enterprise International Ltd 10 New King St. White Plains, NY 10604-1205 Attn: Tom Larkin	573,474
M.S. Sass Re Enterprise II LP 10 New King St. White Plains, NY 10604-1205 Attn: Tom Larkin	703,924
L.A. Malechek, Jr. P.O. Box 185 Barksdale, TX 78828-0185	680
Marshall S of MA, Inc. c/o Michael B. Nulman Senior Legal Counsel One Bank Boston Plaza, 18 th Floor Providence, RI 02903-2448 Attn: Joseph M. Diorio, Esq.	6,699
Delaware Charter Guaranty Trust FBO Cary N. May P.O. Box 8963 Wilmington, DE 19899-0000	2,042

Shareholder	No. of Shares
US Clearing Corp., Custodian IRA Doreen P. May 115 Henry St. Greenwich, CT 06830-5811	634
US Clearing Corp., Custodian IRA Rollover Mona P. May 44 North St. Greenwich, CT 06830-4726	906
Gordon C. McCormick Catalina Furniture Transferor Catalina Furniture Co. 1701 Croton Rd. Croton on Hudson, NY 10520-0000	4,144
Dolores B. McMahon 11728 Whisper Bow San Antonio, TX 78230-3502	634
MD Sass Associates, Inc. Employee Profit Sharing Plan 3/1/84 1185 Avenue of the Americas, 18 th Floor New York, NY 10036-0000	2,884
MD Sass Corporate Resurgence International Ltd. Kaya Flamboyen 9 Curacao Netherlands NT	15,604
MD Sass Corporate Resurgence International Ltd. 10 New King St. White Plains, NY 10604-1205 Attn: Tom Larkin	2,549,995
MD Sass Corporate Resurgence International Ltd. Kaya Flamboyen 9 Curacao Antilles	87,327
MD Sass Corporate Resurgence International Ltd. Kaya Flamboyen 9 P.O. Box 812 Curacao NT Netherlands	38,967
MD Sass Corporate Resurgence International Ltd. Kaya Flamboyen 9 Curacao The Netherlands Netherlands NT	37,593
Trustees of MD Sass Corporation Resurgence Parallel Fund LLC 1185 Avenue of the Americas, 18 th Floor New York, NY 10036-2601	640

Shareholder	No. of Shares
MD Sass Corporation Resurgence Parallel Fund LLC 1185 Avenue of the Americas, 18 th Floor New York, NY 10036-2601	8,695
MD Sass Corporation Resurgence Parallel Fund LLC 1185 Avenue of the Americas, 18 th Floor New York, NY 10036-2601	222,237
MD Sass Corporate Resurgence Partners LP 10 New King St. White Plains, NY 10604-1205	83,142
MD Sass Corporation Resurgence Partners LP 1185 Avenue of the Americas, 18 th Floor New York, NY 10036-2601	102,874
MD Sass Corporation Resurgence Parallel Fund LLC 1185 Avenue of the Americas, 18 th Floor New York, NY 10036-2601	2,170
MD Sass Corporation Resurgence Partners 1185 Avenue of the Americas, 18 th Floor New York, NY 10036-2601	1,820
MD Sass Re Enterprise International Ltd. LP De Ruyterkade 62 Curacao NT Netherlands	73,960
MD Sass Re Enterprise International Ltd. De Ruyterkade 62 Curacao Antilles	4,679
MD Sass Re Enterprise Partners 10 New King St. White Plains, NY 10604-1205 Attn: Tom Larkin	3,425,552
MD Sass Re Enterprise II LP 1185 Avenue of the Americas, 18 th Floor New York, NY 10036-2601	16,718
MD Sass Re Enterprise International Ltd. De Ruyterkade 62 Curacao Netherlands Antilles NT	256
MD Sass Re Enterprise Partners 1185 Avenue of the Americas, 18 th Floor New York, NY 10036-0000	77,863
Mellon Bank Trust O for the Kodak Retirement Plan 4/15/96 1185 Avenue of the Americas, 18 th Floor New York, NY 10036-2603	4,830,809

Shareholder	No. of Shares
The Mesa Group I Ltd. 7598 North Mesa, Suite 205 El Paso, TX 79912-3516 Attn: Douglas Schwartz, President	2,435
MGM Transport Corp. P.O. Box 536 70 Maltese Dr. Totowa, NJ 07512-1403	7,003
The Miami Herald Credit Department Retail Advertisement P.O. Box 019661 Miami, FL 33101-0000 Attn: Jeffery E. Kiel, Director of Finance	914
Mid Ocean Capital Ltd. 10 New King St. New York, NY 10604-1205 Attn: Tom Larkin	9,916
Mike Cims Incorporated 2300 E. Curry St. Long Beach, CA 90805-3211	130,425
Minyard Properties, Inc. c/o Snell Brannian & Trent PC 8150 North Central Expressway, Suite 1800 Dallas, TX 75206-1883 Attn: Vincent P. Slusher, Esq.	1,909
Joe Moran & Tamara T. Moran, Joint Tenants 2700 Via Fortuna, Suite 400 Austin, TX 78746-7997	26,596
Morgan Keegan & Company, Inc. Reorganization Department, 4 th Floor Fifty Front St. Memphis, TN 38103	453
Morgan Stanley & Co., Inc. Reorganization Department One Pierrepont Plaza, 7 th Floor Brooklyn, NY 11201 Attn: Vanessa Camardo	13,615
Morgan Stanley & Co., Inc. Ariel Fund Ltd. III P.O. Box 2003 Cayside Galleries Harbor Dr. Grand Cayman Cayman Islands	43,252

Shareholder	No. of Shares
Morgan Stanley & Co., Inc. Gabriel Capital L.P. III 450 Park Ave., 32 nd Floor New York, NY 10022-2605	30,683
Morgan Stanley DW Inc. Harborside Financial Center 230 Plaza 3, 1 st Floor Jersey City, NJ 07311	569
MD Sass Corporation Resurgence International Ltd. Kaya Flamboyen 9 P.O. Box 812 Curacao NT Netherlands	361
Michael T. Mucha 6318 W. Rawson Bridge Rd. Cary, IL 60013-1370	453
Murphy & Durieu 120 Broadway New York, NY 10271-0002	3,786
Firststar Bank NA 1555 N. River Center Dr., Suite 210 Milwaukee, WI 53212-3958 Attn: Kelly Wilson	655
US Bank NA 1555 N. River Center Dr., Suite 210 MKSP210SP Milwaukee, WI 53212-3958 Attn: Shannon Nelson	453
Narjarian Furniture Co., Inc. Communications 17560 E. Rowland St. City of Industry, CA 91748-1114 Attn: Shakeh Kupelian	922
National Financial Services, LLC 200 Liberty St. One World Financial Center New York, NY 10281-1003	35,785
NCC National Cable P.O. Box 3350 Boston, MA 02241-0000	532
NCFII Holdings, Inc. c/o Masco Corporation 21001 Van Born Rd. Taylor, MI 48180-1340	91,800

Shareholder	No. of Shares
NCL Graphics, Inc. Profit Sharing Plan UAD 5/1/84 1970 Estes Elk Grove Village, IL 60007-5416 Attn: Raoul Markuson	206
Jackie M. Nelson Rt. 1, Box 210 Pauls Valley, OK 73075-9771	41
New Plan Excel Realty Trust, Inc. c/o Ballard Spahr Andrews & Ingersoll 1735 Market St., 51 st Floor Philadelphia, PA 19103-7501 Attn: David L. Pollack, Esq.	1,233
San Jose Mercury News 750 Riddler Park Dr. San Jose, CA 95131-2432	824
The News Tribune P.O. Box 11000 1950 South State Street Tacoma, WA 98405-2817 Attn: Kyle Noonan Aarm	490
Newsday, Inc. 235 Pinelawn Rd. Melville, NY 11747-4226 Attn: Nan Rhorsai, Credit Manager	491
Contra Costa Newspapers 2640 Shadelands Dr. Walnut Creek, CA 94598-2513 Attn: Donna Kleinwaks, Credit Manager	387
K.I. Norman & Wendy Norman, Joint Tenants 1607 Patterson Rd. Austin, TX 78733-6508	453
New York Department of Finance Bankruptcy & Assignment Unit 345 Adams St., 10 th Floor Brooklyn, NY 11201-3719 Attn: Nabil Iskander, Audit Division	291
Oregonian Publishing Company 1320 SW Broadway Portland, OR 97201-3411 Attn: Betty J. Kirk	344
Kevin R. Orton 257 Avenida Loberio, Apt. G San Clemente, CA 92672-4469	1,452

Shareholder	No. of Shares
Overnite Transportation Co. P.O. Box 1216 Richmond, VA 23218-1216 Attn: Mark Forbush, Delinquent Accounts	440
Solomon Oziel & Patricia W. Oziel, Joint Tenants 14119 Lemay St. Van Nuys, CA 91405-4768	85
Palliser Furniture Ltd. 55 Furniture Park Winnipeg, Manitoba R2G 1B9 Canada Attn: J. Reginald Kliewer	140,625
Pargon Decor, Inc. 1605 Progress Dr. P.O. Box 1187 Albertville, AL 35950-0019 Attn: Dan, Vice President of Finance	283
Patock Construction Co. Caller Service 7202 Shrewsbury, NJ 07702	206
Cleve Patterson 3505 Windy Harbor Dr. Austin, TX 78734-2026	1,452
Penwick Limited c/o Standard Bank Trust Jersey One Waverly Place ST Helier JE4 8XR Jersey United Kingdom	437
Pequod International Ltd. c/o Oceanic Bank & Trust Ltd. TK House Bayside Executive Park West Bay St. & Blake Rd. P.O. Box AP-59213 Nassau Bahamas	12,726
Philadelphia Newspapers, Inc. c/o Morris & Adelman, PC P.O. Box 30477 Philadelphia, PA 19103-8477 Attn: Anthony Clifford, Esq.	719
Phoenix Newspapers, Inc. P.O. Box 200 Phoenix, AZ 85001-0200 Attn: Neil Montag	433

Shareholder	No. of Shares
The Times Picayune Publishing Corp. 3800 Howard Ave. New Orleans, LA 70125-1429 Attn: J.L. Adams, Vice President & Credit Manager	246
C. Darleen Reeves Designated Benefit Plan TOD c/o Triangle Engineering Corp. 2206 Production Dr. Indianapolis, IN 46241-4912	20
Donald W. Spicer Designated Benefit Plan / TOD 970 University Ave. Palo Alto, CA 94301-2234	103
Polly & Co. P.O. Box 1068 Wall Street Station New York, NY 10286	857
Polly & Co. P.O. Box 11303 The Bank of New York New York, NY 10286-1303	50
Potomac Electric Power Company 1900 Pennsylvania Ave., N.W., Room 841 Washington, D.C. 20068-0000 Attn: W.S. Whitehead, Jr., Legal Department	271
Press Enterprise Co. Display Accounts Receivable P.O. Box 12009 Riverside, CA 92502-2209 Attn: Marlene Rombach, Advertising Accounting Manager	612
Charles Prevost 4801 Yamato Dr. San Jose, CA 95111-3824	218
The Price REIT, Inc. c/o Morgan Lewis & Bockius LLP 101 Park Ave. New York, NY 10178-0002 Attn: Neil. E. Herman, Esq.	6,557
Patricia L. Prince 7428 Oak Grove Ave. Las Vegas, NV 89117-1454	41

Shareholder	No. of Shares
Sycamore Square Properties c/o Brookhill Management Corp. 501 Madison Ave., 18 th Floor New York, NY 10022-5602 Attn: Ronald B. Bruder, President	3,022
Prudential Securities, Inc. 1 New York Plaza, 9 th Floor New York, NY 10004-1901 Attn: Reorganization Department	1,124
Public Service Electric & Gas P.O. Box 490 CCMC Cranford, NJ 07016-0490 Attn: Maryann Degner, Group Supervisor	408
Pulitzer Publishing Co. d/b/a St. Louis Post Dispatch 900 N. Tucker Blvd. St. Louis, MO 63101-1069 Attn: Gary Voelker, Credit Manager	278
Deborah Jean Greer, Executrix Estate of Justine McKay Kone Rape 506 Dolphin Corpus Christi, TX 78411-2214	453
Raymond James & Associates, Inc. 800 Carillon Parkway St. Petersburg, FL 33716-1102 Attn: Joyce Chadwell	641
Raymond James & Associates, Inc. The Raymond James Financial Center 880 Carillon Parkway P.O. Box 12749 St. Petersburg, FL 33733-2749	544
Realty Income Texas Properties LP Re Plano TX Store PLA 702 P.O. Box 460191 Escondido, CA 92046-0191 Attn: Mary F. Caloway, Esq.	1,206
The Record 150 River St. Hackensack, NJ 07601-7110 Attn: Mike Nelson, Credit Manager	461
DB Securities, Inc. Custodian FBO Dolores E. Redmiles P.O. Box 2050 Jersey City, NJ 07303-2050	2

Shareholder	No. of Shares
New Haven Register P.O. Box 8715 New Haven, CT 06531-0715 Attn: Edward J. Donadio, Credit Manager	325
Regnis Realty Company 3030 Kutztown Rd. P.O. Box 13668 Reading, PA 19612-3668 Attn: Henry D. Singer, Partner	1,311
Resurgence Asset Management LLC Employee Retirement Plan 10 New King St. White Plains, NY 10604-1205 Attn: Tom Larkin	10,614
Resurgence Parallel Fund II LLC 10 New King St. New York, NY 10604-1205 Attn: Tom Larkin	24,468
Resurgence Parallel Fund LLC 10 New King St. New York, NY 10604-1205 Attn: Tom Larkin	176,044
Rhodes, Inc. One Riverfront Plaza, Suite 1100 Louisville, KY 40202 Attn: Borowitz & Goldsmith PLC	356
Franklin E. Pratto, Trustee FBO Richard F. Burnett Trust, dated 7/12/91 2022 Via Cerritos Palos Verdes, CA 90274-2012	11
Gary A. Robb, Trustee UA 11/22/89 The Robb Trust P.O. Box 39364 Los Angeles, CA 90039-0364	85
Robert O. Law Foundation, Inc. 50 East Rd., Unit 6D Delray Beach, FL 33483-7036 Attn: Robert O. Law, III	619
Robert O. Law Foundation, Inc. DLJSC, as Custodian 50 East 66 th St., Apt. B-405 Delray Beach, FL 33483-0000 Attn: Robert O. Law, III	36

Shareholder	No. of Shares
Rosita Victoria, Trustee U/A dated 1/28/92 Rosita C. Victoria Trust 21235 79 th St. California City, CA 93505-1812	41
Guadalupe G. Rubin c/o Resurgence Asset Management 10 New King St., Suite 107 White Plains, NY 10604-1208	43,730
James B. Rubin IRA c/o Resurgence Asset Management LLC 10 New King St., Suite 107 White Plains, NY 10604-1208	41,329
Lawrence Jay Rushall, Trustee U/A dated 1/2/70 Rushall 1970 Trust P.O. Box 643 Solana Beach, CA 92075-0643	257
DB Securities, Inc. CST FBO IRA Marlene Sackheim P.O. Box 2050 Jersey City, NJ 07303-2050	3
Salomon Smith Barney, Inc. c/o Transfer 3 rd Floor 333 W. 34 th St. New York, NY 10001-2402	117
Salomon Smith Barney, Inc. 333 W. 34 th St., 3 rd Floor New York, NY 10001-2402	418
San Francisco Newspaper Agency 925 Mission Street, 2 nd Floor San Francisco, CA 94103-2905 Attn: Ross Hawkins, Credit Manager	885
Sand Ind Development Company Re Indianapolis IN INI 086 2220 North Meridian St. Indianapolis, IN 46208-5728 Attn: Sidney D. Eskenazi, Partner	2,370
Sanford C. Bernstein & Co., LLC Corporate Action Department One North Lexington Ave., 17 th Floor 17-138 White Plains, NY 10601-1712	349

Shareholder	No. of Shares
Schnadig Corporation 1111 East Touby Ave. Des Plaines, IL 60018-5803 Attn: Don Belgrad	70,313
Kathy Schneidrewind 1909 Windrift Midland, TX 79707-9773	1,424
First Clearing, Custodian Dorthea Scott FBO Tara Scott 10700 Wheat First Dr. Glen Allen, VA 23060-9243 Attn: Transfer Department	3,170
Tara M. Scott Strandgatan 98B Malmo Sweden	1,180
Orlando Sentinel Tribune Finance Service Center 435 N. Michigan Ave., 3 rd Floor Chicago, IL 60611-4066 Attn: C.L. Loudon	367
Serta, Inc. c/o Accounting Dept. 325 Spring Lake Dr. Itasca, IL 60143-2072 Attn: William J. Barrett, Esq.	724
J. Maintenance Service 3550 Foothill Blvd. Glendale, CA 91214-1828	494
Shirley Stone, Trustee U/A dated 4/15/92 Shirley Stone Revocable Trust 159 Ridge Rd. Jupiter, FL 33477-9621	109
Robert C. Siddons 724 Vanguard St. Austin, TX 78734-4449	362
Mary Simko 451 Concord San Antonio, TX 78201-2626	453
Harvey Skinner & Madeline Skinner, Joint Tenants 1331 Anderson Ln. Brenham, TX 77833-7019	362

Shareholder	No. of Shares
Southwest Clearing Corporation 5500 Wayzata Blvd., Suite 600 Minneapolis, MN 55416-1263	20
Southdrew Ltd. Partners 6730 Walker St. Minneapolis, MN 55426-4216	453
Southwest Securities, Inc. 1201 Elm Street, Suite 3700 Dallas, TX 75270-2009	2
James Patterson Special 1907 Mickingbird Ln. Leander, TX 78641-2206	725
Vincent Sperduto 22 Noelle Ct. Lincoln Park, NJ 07035-2237	362
St. Mary Sales Co. P.O. Box 93580 Chicago, IL 60673-3580	2,115
Ventura County Star 5250 Ralston St. P.O. Box 6711 Ventura, CA 93006-6711	389
The Star Ledger 1 Star Ledger Plaza Newark, NJ 07102-1200 Attn: J.L. Benedict, Credit Manager	793
CBS Television Stations A Division of CBS Broadcasting, Inc. 51 West 52 nd St., Law Dept., 36 th Fl. New York, NY 10019-6119 Attn: Helen D. Antonia, Manager, Litigation Support Services	517
Michael G. Stein & Bedonna Stein, Joint Tenants 145 N. Milwaukee Ave. Vernon Hills, IL 60061-4170	85
Steve Silver Company 1000 FM 548 North Forney, TX 75126-6458	46,875
Streamline Shippers Association 5525 South Santa Fe Ave. Vernon, CA 90058-3523 Attn: Bill Chapman, Credit & Collection Manager	340
Texas Utilities Companies TU Electric P.O. Box 666565 Dallas, TX 75266-6565	302

Shareholder	No. of Shares
St. Petersburg Times Times Publishing Co. P.O. Box 237 Advertising St. Petersburg, FL 33731-0237	288
Bucks County Courier TMS 8400 Route 13 Levittown, PA 19057-0000	249
Ann Tosti 1201 S. Ocean Dr., Apt. 2305S Hollywood, FL 33019-2140	41
Chicago Tribune Tribune Finance Service Center 435 N. Michigan Ave., 3 rd Floor Chicago, IL 60611-4066 Attn: C.L. Loudon, Collection Coordinator	582
Star Tribune Advertising P.O. Box 1255 Minneapolis, MN 55440-1255	392
Denis O. Sullivan, Trustee US dated 7/26/90 Trust 2500 Townsgate Rd. G Westlake Village, CA 91361-5950	28
KABC TV File 53525 Los Angeles, CA 90074-0000	326
WABC TV P.O. Box 5723 GPO New York, NY 10087-5723	802
UBS Painewebber Inc. 1000 Harbor Blvd., 6 th Floor Weehawken, NJ 07086-8154 Attn: Vanessa Hanks / Physical	244
UBS Painewebber Inc. 1000 Harbor Blvd., 8 th Floor P.O. Box 3325 Weehawken, NJ 07086-8154	13
Univision Television Group, Inc. 6701 Center Drive West, 16 th Floor Los Angeles, CA 90045-1535 Attn: G. Martinez	937
US Bancorp Piper Jaffray Inc. 800 Nicollet Mall Mailcode J2012088 Minneapolis, MN 55402-7000	620

Shareholder	No. of Shares
Robert Valley, Sr. & Robert Valley, Jr. Trust U/A dated 12/18/86 Valley Family Trust Marie Valley, Grantor 112 Flax Mill Rd. Branford, CT 06405-2870	362
Robert A. Valley 112 Flax Mill Rd. Branford, CT 06405-2870	362
James S. Van Manen 879 E. Main St. Ventura, CA 93001-2940	90
Herbert W. Varner 550 Westminster Dr. Houston, TX 77024-5610	85
Viewpoint Leather Works P.O. Box 681509 Park City, UT 84068-1509	46,875
Jeanette C. Lewis Seabrook Village 401 Harbor Dr. Tinton Falls, NJ 07753-7722	45
Francine L. Gallawa & Walter E. Gallawa, Trustees U/A dated 7/19/89 Walter E. & Francine L. Gallawa Revocable Trust 881 Laverstock Way Sacramento, CA 95864-6118	20
Walter Haas & Sons, Inc. 123 W. 23 rd St. Hialeah, FL 33010-2211 Attn: Christine C. Lohmeyer, Owner	423
The Washington Post 1150 15 th St., N.W. Washington, D.C. 20071-0001 Attn: Grace M. Carter, Assistant Manager Credit & Contracts Unit	313
Weinstock Family Partnership c/o Richard E. Weinstock 31 Speir Dr. South Orange, NJ 07079-1023	136

Shareholder	No. of Shares
Thomas E. Weinstock, Decd Weonstock, Decd c/o M. Weinstock Delaware Charter Trustee 30 Montview Ave. Short Hills, NJ 07078-2035	136
Phillip J. Wesendunk, Trustee U/A dated 12/21/88 Wesendunk Survivor Trust 1925 Vicente San Francisco, CA 94116-2943	85
Estate of Ned Westmolan c/o L.A. Malechek, Jr. P.O. Box 185 Barksdale, TX 78828-0185	453
Laura A. White 1145 Redbank Ave. Thorofare, NJ 08086-3003	31
Kwie William 4122 Beran Rd. Houston, TX 77045-4207	906
Delaware Charter Guarantee & Trust Company IRA Rollover FBO Gary W. Williamson c/o Tejas Securities Group, Inc. 2700 Via Fortuna, Suite 400 Austin, TX 78746-7570	8,141
William T. Myers & Thora Gwendolynn Myers, Trustees U/A dated 10/16/89 William T. Myers & Thora G. Myers Trust 2159 Emerald San Diego, CA 92109-3621	498
Scott F. Wilson 4105 East Highland Dr. Seattle, WA 98112-4413	309
George R. Wynhoff, Trustee U/A dated 12/6/90 Wynhoff Family Trust Survivors Trust 13083 Caminito Dosamantes San Diego, CA 92128-1722	248
Wynhoff Family Trust Survivors Trust George R. Wynhoff, Trustee UDT 12/6/90 13083 Caminito Dosamantes San Diego, CA 92128-1722	14

Shareholder	No. of Shares
Robert Young 5522 Chase Harbor Houston, TX 77041-6893	544
Luis F. Zuloaga Circ Agustin Yanez 2692, 4 th Floor Guadalajara Jalisco 44130 Mexico	309
6D Ltd. 4513 Farm Rd. 875 Midlothian, TX 76065	4,811

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X	:	
In re	:	Chapter 11
	:	
Levitz Home Furnishings, Inc.,	:	Case No. 05-____ (____)
	:	
Debtor.	:	
	:	
-----X	:	

DECLARATION REGARDING LIST OF EQUITY SECURITY HOLDERS

I, Coleen Colreavy, Chief Financial Officer of the above-captioned debtor, declare under penalty of perjury that I have reviewed the "List of Equity Security Holders" submitted herewith and that it is true and correct to the best of my knowledge, information and belief.

Date: October 11, 2005

Signature /s/ Coleen Colreavy
Coleen Colreavy
Chief Financial Officer

Penalty for making a false statement or concealing property: Fine of up to \$500,000 or imprisonment for up to 5 years or both. 18 U.S.C. §§ 152 and 3571.

LEVITZ HOME FURNISHINGS, INC.
(a Delaware corporation)

CERTIFICATE OF RESOLUTION

I, Robert N. Webber, the Senior Vice President, General Counsel, and Secretary of Levitz Home Furnishings, Inc., a Delaware corporation (the "Corporation"), do hereby certify that (a) the following resolutions were adopted by the Board of Directors of the Corporation as of October 11, 2005 in accordance with the requirements of applicable law, and (b) said resolutions have not been amended, modified, or rescinded and are in full force and effect as of the date hereof:

"RESOLVED, that the Corporation shall be, and hereby is, authorized to: (a) file a voluntary petition (the "Petition") for relief under chapter 11 of title 11 of the United States Code (the "Bankruptcy Code"), in the United States Bankruptcy Court for the Southern District of New York or such other court as the appropriate officer or officers of the Corporation shall determine to be appropriate (the "Bankruptcy Court"); and (b) perform any and all such acts as are reasonable, advisable, expedient, convenient, proper, or necessary to effect any of the foregoing;

"FURTHER RESOLVED, that the president, the chief executive officer, the chief financial officer, the chief operating officer, the general counsel, any vice president, the treasurer, the secretary and any assistant secretary of the Corporation (collectively, the "Designated Officers") shall be, and each of them, acting alone, hereby is, authorized, directed, and empowered on behalf of, and in the name of, the Corporation to: (a) execute and verify the Petition and all other ancillary documents, and cause the Petition to be filed with the Bankruptcy Court and make or cause to be made prior to execution thereof any modifications to the Petition or ancillary documents as any such Designated Officer, in such officer's discretion, deems necessary or desirable to carry out the intent and accomplish the purposes of these resolutions (such approval to be conclusively established by the execution thereof by such Designated Officer); (b) execute, verify, and file or cause to be filed all petitions, schedules, statements, lists, motions, applications, and other papers or documents necessary or desirable in connection with the foregoing; (c) execute and verify any and all other documents necessary or appropriate in connection therewith or to administer the Corporation's chapter 11 case in such form or forms as any such Designated Officer may approve; and (d) cause any of the Corporation's direct or indirect subsidiaries to take any action consistent with these resolutions, including the filing of petitions for relief under chapter 11, the retention of professionals, and the incurrence of debt by such subsidiaries;

"FURTHER RESOLVED, that the Designated Officers shall be, and each of them hereby is, authorized, directed and empowered to retain, on behalf of the Corporation: (a) Jones Day; (b) The Blackstone Group, L.P.; and (c) such additional professionals, including attorneys, accountants, financial advisors, investment bankers, actuaries, consultants or brokers, in each case as in such officer's or officers' judgment may be necessary in connection with the Corporation's chapter 11 case and other related matters, on such terms as such officer or officers shall approve;

"FURTHER RESOLVED, that the law firm Jones Day and any additional special or local counsel selected by the Designated Officers, if any, shall be, and hereby are, authorized, empowered, and directed to represent the

Corporation, as debtor and debtor in possession, in connection with any chapter 11 case commenced by or against it under the Bankruptcy Code;

"FURTHER RESOLVED, that the Corporation, as debtor and debtor in possession under chapter 11 of the Bankruptcy Code, shall be, and hereby is, authorized to: (a) enter into that certain Senior Secured, Super-Priority Debtor in Possession Credit Agreement, dated as of October 11, 2005, with General Electric Capital Corporation as agent and any associated documents and consummate the transactions contemplated therein (collectively, the "Financing Transactions") with such lenders and on such terms as may be approved by any one or more of the Designated Officers, as may be reasonably necessary for the continuing conduct of the affairs of the Corporation; and (b) pay related fees and grant security interests in and liens upon some, all or substantially all of the Corporation's assets, as may be deemed necessary by any one or more of the Designated Officers in connection with the Financing Transactions;

"FURTHER RESOLVED, that: (a) the Designated Officers shall be, and each of them, acting alone, hereby is, authorized, directed and empowered in the name of, and on behalf of, the Corporation, as debtor and debtor in possession, to take such actions and execute and deliver such agreements, certificates, instruments, guaranties, notices, and any and all other documents as the Designated Officers may deem necessary or appropriate to facilitate the Financing Transactions (collectively, the "Financing Documents"); (b) Financing Documents containing such provisions, terms, conditions, covenants, warranties, and representations as may be deemed necessary or appropriate by the Designated Officers are approved; and (c) the actions of any Designated Officer taken pursuant to this resolution, including the execution and delivery of all agreements, certificates, instruments, guaranties, notices, and other documents, shall be conclusive evidence of the approval thereof by such officer and by the Corporation;

"FURTHER RESOLVED, that, in addition to the specific authorizations heretofore conferred upon the Designated Officers, each of the officers of the Corporation or their designees shall be, and each of them, acting alone, hereby is, authorized, directed, and empowered, in the name of, and on behalf of, the Corporation, to take or cause to be taken any and all such further actions, to execute and deliver any and all such agreements, certificates, instruments, amendments, and other documents and to pay all expenses, including filing fees, in each case as in such officer's or officers' judgment shall be necessary or desirable in order fully to carry out the intent and accomplish the purposes of the resolutions adopted herein;

"FURTHER RESOLVED, that all acts lawfully done or actions lawfully taken or to be taken by any officer or officers of the Corporation in connection with the implementation of these resolutions in all respects are hereby ratified, confirmed and approved; and

"FURTHER RESOLVED, that each secretary and any assistant secretary of the Corporation is hereby authorized to certify and deliver, to any person to whom such certification and delivery may be deemed necessary or appropriate in the opinion of such secretary or assistant secretary, a true copy of the foregoing resolutions."

IN WITNESS WHEREOF, the undersigned has caused this certificate to be executed as of October 11, 2005.

/s/ Robert N. Webber
Robert N. Webber
Senior Vice President, General Counsel, and Secretary